

MULTISTATE TAX COMMISSION

Resolution No. 00-9

Resolution Supporting Federal Legislation Facilitating Fair and Equitable Taxation of Mobile Telecommunications Services

WHEREAS, States and the mobile telecommunications industry both acknowledge the difficulty of assigning a situs to mobile telecommunications services for purposes of imposing transactional taxes; and

WHEREAS, States and the mobile telecommunications industry both desire a workable method that is revenue neutral and administratively practical that would allow the situs of mobile telecommunications services to be determined; and

WHEREAS, the mobile telecommunications industry, under the leadership of the Wireless Tax Group, proposed a federal bill, the “Mobile Telecommunications Sourcing Act”, which would assign all mobile telecommunications services a situs of the location of the place of primary use; and

WHEREAS, the industry worked closely with the States and local governments, the National Governor’s Association, the National Conference of State Legislatures, the Federation of Tax Administrators and the Multistate Tax Commission to craft a bill that would be acceptable to the States, local governments and the industry; and

WHEREAS, H.R. 4391, the “Mobile Telecommunications Sourcing Act”, has been passed by the United States Senate and the House of Representatives and is now awaiting the President’s signature; now, therefore, be it

RESOLVED, that the mobile telecommunications industry be commended for its efforts in initiating this effort to simplify State tax administration of all mobile telecommunications taxes; and be it further

RESOLVED, that the States extend their sincere appreciation to Senator Byron Dorgan (D-N.D.), Representative Henry Hyde (R-Ill.) and Representative Charles “Chip” Pickering, (R-Miss.) and their respective staffs for their support of this initiative, and further, their hard work in securing passage of the legislation by the full Congress.

Adopted this 28th day of July 2000 by the Multistate Tax Commission.